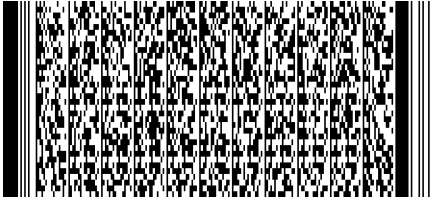


For the year January 1 - December 31, 2004,

or other tax year beginning _____, and ending _____

66

| | | | | | |
|--|--|--|--|---|--|
| YOUR FIRST NAME AND INITIAL 1 TEST T LIVINGWATERS | | LAST NAME LIVINGWATERS | | YOUR SOCIAL SECURITY NO. 400-00-7529 | |
| IF A JOINT RETURN, SPOUSE'S FIRST NAME AND INITIAL 1 ISABEL H LIVINGWATERS | | LAST NAME LIVINGWATERS | | SPOUSE'S SOCIAL SECURITY NO. 400-00-7567 | |
| PRESENT HOME ADDRESS - NUMBER AND STREET, RURAL ROUTE APT. # 2 341 RONALD RD | | DAYTIME PHONE: 94 HOME PHONE: | | 89 <input checked="" type="checkbox"/> X | |
| CITY, TOWN OR POST OFFICE 3 HULL, IL 62343 | | STATE IL | | ZIP CODE 62343 | |
| FOR DOR USE ONLY | | | | | |
| 4 <input checked="" type="checkbox"/> Married filing joint return | | | | | |
| 5 Head of household - name of qualifying child or dependent: | | | | | |
| 6 Married filing separate return. Enter spouse's Social Security Number above and full name here. ▶ | | 88 | | | |
| 7 Single | | | | | |
| 8 <input checked="" type="checkbox"/> Enter the number claimed. Do not put a check mark. | | Age 65 or over (you and/or spouse) | | 81 | |
| 9 <input checked="" type="checkbox"/> Blind (you and/or spouse) | | Blind (you and/or spouse) | | 80 | |
| 10 <input checked="" type="checkbox"/> Dependents. From page 2, line A2 - do not include self or spouse. | | Dependents. From page 2, line A2 - do not include self or spouse. | | 82 CHECK ONE if filing under an extension: 4 month extension 82D <input type="checkbox"/> 6 month extension 82F <input type="checkbox"/> | |
| 11-13 Residency Status (check one): 11 <input checked="" type="checkbox"/> Nonresident 12 <input type="checkbox"/> Nonresident Active Military 13 <input type="checkbox"/> Composite Return | | | | | |
| THIS BOX MAY BE BLANK OR MAY CONTAIN PRINTED BARCODE OF DATA FROM YOUR RETURN | | | | | |
|  | | | | | |
| 14 Federal AGI 14 21,445 00 | | | | | |
| 15 Arizona income (from page 2, line B15) . . . | | 15 16,857 | | 00 | |
| 16 Additions to income (from page 2, line C20) . . | | 16 20,633 | | 00 | |
| 17 Add lines 15 and 16 | | 17 37,490 | | 00 | |
| 18 (This line is not used.) | | | | | |
| 19 Subtractions. No. from line D29a: 19 <input type="checkbox"/> | | 19 22,613 | | 00 | |
| 20 Arizona AGI. Line 17 minus line 19 | | 20 14,877 | | 00 | |
| 21 <input type="checkbox"/> ITEMIZED 21 <input checked="" type="checkbox"/> STANDARD . | | 21 8,100 | | 00 | |
| 22 Personal exemptions | | 22 3,301 | | 00 | |
| 23 AZ taxable inc. Line 20 minus lines 21 & 22 . . | | 23 3,476 | | 00 | |
| 24 Compute tax. Use Tax Rate Table X or Y . . . | | 24 100 | | 00 | |
| 25 Tax from recapture of credits | | 25 | | 00 | |
| 26 Subtotal of tax. Add lines 24 and 25 | | 26 100 | | 00 | |
| 27-28 Clean Elections Fund Tax Reduction. 27 <input checked="" type="checkbox"/> YOURSELF 27 <input checked="" type="checkbox"/> SPOUSE . | | 28 10 | | 00 | |
| 29 Reduced tax. Subtract line 28 from line 26 | | 29 90 | | 00 | |
| 30 Credits from Arizona Form 301, line 58, or Forms 321, 322 and 323 if Form 301 is not required | | 30 90 | | 00 | |
| 31 Credit type. Enter form number of each credit claimed: 31 31 320 323 325 311 | | | | | |
| 32 Clean Elections Fund Tax Credit. From worksheet on page 15 of the instructions | | 32 | | 00 | |
| 33 Balance of tax. Subtract lines 30 and 32 from line 29. If the sum of lines 30 and 32 is more than line 29, enter zero | | 33 | | 00 | |
| 34 Arizona income tax withheld during 2004 | | 34 | | 00 | |
| 35 Arizona estimated tax payments for 2004 | | 35 | | 00 | |
| 36 Amount paid with 2004 Arizona extension request (Form 204) | | 36 | | 00 | |
| 37 Refundable credits. Check box(es) and enter amount(s): 37A <input checked="" type="checkbox"/> 329 37A <input type="checkbox"/> 330 | | 37 400 | | 00 | |
| 38 Total payments/refundable credits. Add lines 34 through 37 | | 38 400 | | 00 | |
| 39 TAX DUE. If line 33 is larger than line 38, subtract line 38 from line 33, and enter amount of tax due. Skip lines 40, 41 and 42 | | 39 | | 00 | |
| 40 OVERPAYMENT. If line 38 is larger than line 33, subtract line 33 from line 38, and enter amount of overpayment | | 40 400 | | 00 | |
| 41 Amount of line 40 to be applied to 2005 estimated tax | | 41 | | 00 | |
| 42 Balance of overpayment. Subtract line 41 from line 40 | | 42 400 | | 00 | |
| 43 - 50 Aid to Education (entire refund only) Child Abuse Prevention Special Olympics Arizona Wildlife Domestic Violence Shelter Political Gift Citizens Clean Elections Neighbors Helping Neighbors | | 43 00 44 00 45 00 46 00 47 00 48 00 49 00 50 00 | | 45 00 46 00 47 00 48 00 | |
| 51 Check only one if making a political gift: 51 <input type="checkbox"/> Democratic 51 <input type="checkbox"/> Libertarian 51 <input type="checkbox"/> Republican | | | | | |
| 52 Estimated payment penalty and MSA withdrawal penalty | | 52 | | 00 | |
| 53 Check applicable boxes: 53 <input type="checkbox"/> Annualized/Other 53 <input type="checkbox"/> Farmer or Fisherman 53 <input type="checkbox"/> Form 221 attached 53 <input type="checkbox"/> MSA Penalty | | | | | |
| 54 Total of lines 43, 44, 45, 46, 47, 48, 49, 50 and 52 | | 54 | | 00 | |
| 55 REFUND. Subtract line 54 from line 42. If less than zero, enter amount owed on line 56 Direct Deposit of Refund: See instructions. ROUTING NUMBER ACCOUNT NUMBER 98 _____ | | 55 400 | | 00 | |
| 56 AMOUNT OWED. Add lines 39 and 54. Make check payable to Arizona Department of Revenue; include SSN on payment. | | 56 | | 00 | |

PART A: Dependents - do not list yourself or spouse

A1

List children and other dependents. If more space is needed, attach a separate sheet.

NO. OF MONTHS LIVED
IN YOUR HOME IN 2004

| FIRST AND LAST NAME | SOCIAL SECURITY NO. | RELATIONSHIP | |
|---------------------|---------------------|--------------|--|
| | | | |
| | | | |
| | | | |

A2

Enter total number of persons listed in A1 here and on page 1 of this form, box 10 TOTAL

A2

0

A3

Enter the names of the dependents listed above who do not qualify as your dependent on your federal return:

PART B: Arizona Percent of Total Income

| | 2004 FEDERAL Amount from federal return | 2004 ARIZONA Source amount only |
|---|--|------------------------------------|
| B4 Wages, salaries, tips, etc. | B4 00 | 00 |
| B5 Interest | B5 00 | 00 |
| B6 Dividends | B6 00 | 00 |
| B7 Arizona income tax refunds | B7 00 | 00 |
| B8 Business income (or loss) from federal Schedule C | B8 00 | 00 |
| B9 Gains (or losses) from federal Schedule D | B9 1,000 00 | 00 |
| B10 Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E | B10 00 | 00 |
| B11 Other income reported on your federal return | B11 21,727 00 | 18,139 00 |
| B12 Total income: Add lines B4 through B11 | B12 22,727 00 | 18,139 00 |
| B13 Other federal adjustments. Attach your own schedule | B13 1,282 00 | 1,282 00 |
| B14 Federal adjusted gross income. Subtract line B13 from line B12 in the FEDERAL column | B14 21,445 00 | |
| B15 Arizona income: Subtract line B13 from line B12 in the ARIZONA column. Enter here and on page 1 of this form on line 15 | | B15 16,857 00 |
| B16 Arizona percentage: Divide line B15 by line B14, and enter the result (not over 100%) | | B16 78.60 % |

PART C: Additions to Income

| | |
|--|---------------|
| C17 Early withdrawal of Arizona Retirement System contributions | C17 00 |
| C18 Total depreciation included in Arizona gross income | C18 20,633 00 |
| C19 Other additions to income. See instructions and attach your own schedule | C19 00 |
| C20 Total: Add lines C17 through C19. Enter here and on page 1 of this form on line 16 | C20 20,633 00 |

PART D: Subtractions from Income

| | |
|---|---------------|
| D21 Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100 | D21 4,200 00 |
| D22 Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500 | D22 1,500 00 |
| D23 Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300 | D23 00 |
| D24 Total exemptions: Add lines D21 through D23 | D24 5,700 00 |
| D25 Multiply line D24 by percentage on line B16, and enter the result | D25 4,480 00 |
| D26 Interest on U.S. obligations such as U.S. savings bonds and treasury bills included in the ARIZONA column | D26 00 |
| D27 Arizona state lottery winnings included on line B11 in the ARIZONA column (up to \$5,000 only) | D27 00 |
| D28 Agricultural crops contributed to Arizona charitable organizations | D28 00 |
| D29 Construction of an energy efficient residence. See page 9 of the instructions. Enter number D29a <input type="text"/> , then amount | D29 00 |
| D30 Other subtractions from income. See instructions and attach your own schedule | D30 18,133 00 |
| D31 Total: Add lines D25 through D30. Enter here and on page 1 of this form, line 19 | D31 22,613 00 |

PART E: Last Name(s) Used in Prior Years if different from name(s) used in current year

E32

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I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

YOUR SIGNATURE

11-11-2004

DATE

SPOUSE'S SIGNATURE

11-11-2004

DATE

PAID PREPARER'S SIGNATURE

FIRMS'S NAME (PREPARER'S IF SELF-EMPLOYED)

PAID PREPARER'S TIN

DATE

PAID PREPARER'S ADDRESS

If you are also sending a payment, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ, 85072-2016 (PO Box 29204, Phoenix, AZ 85038-9204 if your return has a barcode).

If you are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ, 85072-2138 (PO Box 29205, Phoenix, AZ 85038-9205 if your return has a barcode).

For the calendar year 2004, or

fiscal year beginning

and ending

Attach to your return

NAME(S) AS SHOWN ON FORM 140, 140PY, 140NR or 140X

YOUR SOCIAL SECURITY NUMBER

400-00-7529

SPOUSE'S SOCIAL SECURITY NUMBER

400-00-7567

TEST T & ISABEL H LIVINGWATERS

Part I Nonrefundable Individual Tax Credits

Enter total available tax credits.

| | | | | |
|----|---|----|-------|----|
| 1 | Defense Contracting Credit from Form 302 | 1 | | 00 |
| 2 | Enterprise Zone Credit from Form 304 | 2 | | 00 |
| 3 | Environmental Technology Facility Credit from Form 305 | 3 | | 00 |
| 4 | Military Reuse Zone Credit from Form 306 | 4 | | 00 |
| 5 | Recycling Equipment Credit from Form 307 | 5 | | 00 |
| 6 | Credit for Increased Research Activities from Form 308-I | 6 | | 00 |
| 7 | Credit for Taxes Paid to Another State or Country from Form 309 | 7 | | 00 |
| 8 | Credit for Solar Energy Devices from Form 310 | 8 | | 00 |
| 9 | Agricultural Water Conservation System Credit from Form 312 | 9 | | 00 |
| 10 | Carryover of Alternative Fuel Vehicle (AFV) Credit from Form 313 | 10 | | 00 |
| 11 | Underground Storage Tanks Credit from Form 314 | 11 | | 00 |
| 12 | Pollution Control Credit from Form 315 | 12 | | 00 |
| 13 | Construction Materials Credit from Form 316 | 13 | | 00 |
| 14 | Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets from Form 319 | 14 | | 00 |
| 15 | Credit for Employment of TANF Recipients from Form 320 | 15 | 1,500 | 00 |
| 16 | Credit for Contributions to Charities that Provide Assistance to the Working Poor from Form 321 | 16 | | 00 |
| 17 | Credit for Contributions Made or Fees Paid to Public Schools from Form 322 | 17 | | 00 |
| 18 | Credit for Contributions to School Tuition Organizations from Form 323 | 18 | 100 | 00 |
| 19 | Agricultural Pollution Control Equipment Credit from Form 325 | 19 | 2,500 | 00 |
| 20 | Carryover of Credit for Alternative Fuel Delivery Systems from Form 326 | 20 | | 00 |
| 21 | Carryover of Vehicle Refueling Apparatus Credit from Form 327 | 21 | | 00 |
| 22 | Neighborhood Electric Vehicle (NEV) Credit from Form 328 | 22 | | 00 |
| 23 | Credit for Donation of School Site from Form 331 | 23 | | 00 |
| 24 | Total Available Tax Credits: Add lines 1 through 23 | 24 | 4,100 | 00 |

Part II Application of Tax Credits

Enter tax, recapture tax, and tax credits claimed this taxable year.

| | | | | |
|----|---|----|-----|----|
| 25 | Tax from Form 140, line 21; or Form 140PY, line 24; or Form 140NR, line 24; or Form 140X, line 26 | 25 | 100 | 00 |
| 26 | Clean Elections Fund Tax Reduction from Form 140, line 25; or Form 140PY, line 28; or Form 140NR, line 28; or Form 140X, line 29 | 26 | 10 | 00 |
| 27 | Subtract line 26 from line 25 | 27 | 90 | 00 |
| 28 | Tax from recapture of Environmental Technology Facility Credit from Form 305, Part VI, line 34 | 28 | | 00 |
| 29 | Tax from recapture of Alternative Fuel Vehicle Credit from Form 313, Part VI, line 19 | 29 | | 00 |
| 30 | Tax from recapture of Neighborhood Electric Vehicle (NEV) Credit from Form 328, Part VIII, line 33 | 30 | | 00 |
| 31 | Recapture Total: Add lines 28 through 30. Enter here and on Form 140, line 22; or Form 140PY, line 25; or Form 140NR, line 25; or Form 140X, line 27 | 31 | | 00 |
| 32 | Subtotal: Add lines 27 and 31 | 32 | 90 | 00 |
| 33 | Family Income Tax Credit from Form 140, line 27; or Form 140PY, line 30; or Form 140X, line 31 | 33 | | 00 |
| 34 | Subtract line 33 from line 32 | 34 | 90 | 00 |

Continued on page 2 ►

Nonrefundable Tax Credits Claimed

Enter amount of credits actually claimed from Part I.

| | | | | |
|----|---|----|----|----|
| 35 | Defense Contracting Credit from Form 302 | 35 | | 00 |
| 36 | Enterprise Zone Credit from Form 304 | 36 | | 00 |
| 37 | Environmental Technology Facility Credit from Form 305 (not to exceed 75% of line 32) | 37 | | 00 |
| 38 | Military Reuse Zone Credit from Form 306 | 38 | | 00 |
| 39 | Recycling Equipment Credit from Form 307 (not to exceed the lesser of 25% of line 32 or \$5,000) | 39 | | 00 |
| 40 | Credit for Increased Research Activities from Form 308-I | 40 | | 00 |
| 41 | Credit for Taxes Paid to Another State or Country from Form 309 | 41 | | 00 |
| 42 | Credit for Solar Energy Devices from Form 310 | 42 | | 00 |
| 43 | Agricultural Water Conservation System Credit from Form 312 | 43 | | 00 |
| 44 | Carryover of Alternative Fuel Vehicle (AFV) Credit from Form 313 | 44 | | 00 |
| 45 | Underground Storage Tanks Credit from Form 314 | 45 | | 00 |
| 46 | Pollution Control Credit from Form 315 | 46 | | 00 |
| 47 | Construction Materials Credit from Form 316 | 47 | | 00 |
| 48 | Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets from Form 319 | 48 | | 00 |
| 49 | Credit for Employment of TANF Recipients from Form 320 | 49 | 90 | 00 |
| 50 | Credit for Contributions to Charities that Provide Assistance to the Working Poor from Form 321 | 50 | | 00 |
| 51 | Credit for Contributions Made or Fees Paid to Public Schools from Form 322 | 51 | | 00 |
| 52 | Credit for Contributions to School Tuition Organizations from Form 323 | 52 | | 00 |
| 53 | Agricultural Pollution Control Equipment Credit from Form 325 | 53 | | 00 |
| 54 | Carryover of Credit for Alternative Fuel Delivery Systems from Form 326 | 54 | | 00 |
| 55 | Carryover of Vehicle Refueling Apparatus Credit from Form 327 | 55 | | 00 |
| 56 | Credit for Neighborhood Electric Vehicle (NEV) from Form 328 | 56 | | 00 |
| 57 | Credit for Donation of School Site from Form 331 | 57 | | 00 |
| 58 | Total Tax Credits Claimed: Add lines 35 through 57. Total cannot be more than line 34. Enter this amount on Form 140, line 28; or Form 140PY, line 31; or Form 140NR, line 30; or Form 140X, line 32 | 58 | 90 | 00 |

NOTE: You must attach Form 301 and the corresponding credit forms on which you computed your credit(s) to individual income tax return.

320

For the calendar year 2004, or

fiscal year beginning _____ and ending _____.

Attach to your return

NAME(S) AS SHOWN ON FORM 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X OR 165

YOUR SOCIAL SECURITY NO. OR FEDERAL EMPLOYER ID NO.

TEST T & ISABEL H LIVINGWATERS

400-00-7529

Part I Business Information

1 Business name: LIVINGWATERS WHEAT

2 Business location: 885 WHEATLEY WAY
PHOENIX, AZ 85001

3a State Withholding Number: 63-2851385

3b Federal Employer Identification Number: 37-3012345

Part II Net Increase in Qualified Employment Positions

| | | | |
|---|---|---|---|
| 4 | Average number of qualified employment positions during the current taxable year | 4 | 2 |
| 5 | Average number of qualified employment positions during the immediately preceding taxable year | 5 | 1 |
| 6 | Net increase in the number of qualified employment positions: Subtract line 5 from line 4 | 6 | 1 |
| 7 | Number of positions on line 6 that are eligible for any other income tax credit under Arizona law | 7 | |
| 8 | Maximum number of positions eligible for the credit: Subtract line 7 from line 6 | 8 | 1 |

Part III Qualifying New Employees

| | | | |
|----|--|----|--|
| 9 | New employees hired during the year | 9 | |
| 10 | Qualified new employees | 10 | |
| 11 | Maximum number of qualifying net new employees: Enter the smaller of line 8 or line 10 | 11 | |

Part IV Credit Calculation for Qualifying Employees

| | (a) No. of Qualifying Employees | (b) Qualifying Wages | (c) Percentage | (d) Allowable Credit |
|----|---|--|-------------------|-------------------------|
| 12 | Qualifying Net New Employees 12 | (Maximum \$2,000 for each net new employee) \$ 2,000 | 25% | \$ 500 |
| 13 | Previously Qualified Employees in the Second Year of Continuous Employment 13 | (Maximum \$3,000 for each previously qualified employee in the 2nd year of continuous employment) \$ 3,000 | 33 1/3% | \$ 1,000 |
| 14 | Previously Qualified Employees in the Third Year of Continuous Employment 14 | (Maximum \$3,000 for each previously qualified employee in the 3rd year of continuous employment) \$ | 50% | \$ |
| 15 | TOTALS 15 | | | \$ 1,500 |

Part V S Corporation Credit Election and Shareholder's Share of Credit

16 The S corporation has made an irrevocable election for the taxable year ending _____ to:

(Check only one box:)

- ☐ Claim the credit, as shown on Part IV, line 15, column (d), for the taxable year mentioned above;
- OR
- ☐ Pass the credit, as shown on Part IV, line 15, column (d), for the taxable year mentioned above through to its shareholders.

Signature

Title

Date

If passing the credit through to the shareholders, complete lines 17 through 19 separately for each shareholder. Furnish each shareholder with a copy of the completed Form 320.

17 Name of shareholder: _____

18 Shareholder's TIN: _____

19 Shareholder's share of the amount on Part IV, line 15, column (d) 19 00

Part VI Partner's Share of Credit

Complete lines 20 through 22 separately for each partner. Furnish each partner with a copy of the completed Form 320.

20

Name of partner: _____

21

Partner's TIN: _____

22

Partner's share of the amount on Part IV, line 15, column (d)

22

00

Part VII Available Credit Carryover

| | (a) Enter The Taxable Year From Which You Are Carrying The Credit | (b) Original Credit Amount | (c) Amount Previously Used | (d) Available Carryover: Subtract column (c) from column (b) |
|----|---|-------------------------------|-------------------------------|--|
| 23 | | \$ | \$ | \$ |
| 24 | | \$ | \$ | \$ |
| 25 | | \$ | \$ | \$ |
| 26 | | \$ | \$ | \$ |
| 27 | | \$ | \$ | \$ |
| 28 | TOTAL AVAILABLE CARRYOVER: | | | \$ |

Part VIII Total Available Credit

29

Current year's credit: Individuals, corporations, or S corporations that are claiming the credit, enter the amount from Part IV, line 15, column (d). S corporation shareholders, enter the amount from Part V, line 19. Partners of a partnership, enter the amount from Part VI, line 22

30

Available carryover from Part VII, line 28, column (d)

31

Total available credit. Add lines 29 and 30. Enter the total here and on Form 300, Part I, line 14, or Form 301, Part I, line 15

29

1,500

00

30

00

31

1,500

00

| | |
|--------------------------------|------------------|
| For the calendar year 2004, or | |
| fiscal year beginning _____ | and ending _____ |

Attach to your return

NOTE: Do not use this form for contributions or amounts paid to a public school. See Form 322 for contributions or amounts paid to public schools.

NAME(S) AS SHOWN ON FORM 140, 140NR, 140PY OR 140X

YOUR SOCIAL SECURITY NO.

400-00-7529

SPOUSE'S SOCIAL SECURITY NO.

400-00-7567

TEST T & ISABEL H LIVINGWATERS

Current Year's Credit

1a Qualifying contributions made to:

Name of school tuition organization: AZ TUITION ORGANIZATION

Address of school tuition organization: 1300 EDUCATION DRIVE

TUCSON, AZ 85701

Amount of contributions made to school tuition organization named on line 1a 1a 100 00

1b Qualifying contributions made to:

Name of school tuition organization: _____

Address of school tuition organization: _____

Amount of contributions made to school tuition organization named on line 1b 1b 00

If you made contributions to more than 2 school tuition organizations, attach a separate schedule.

| | | | | |
|----|--|----|-----|----|
| 1c | Total contributions made to school tuition organizations during 2004 | 1c | 100 | 00 |
| 2 | Single taxpayers or heads of household, enter \$500 here. Married taxpayers enter \$625 here. | 2 | 625 | 00 |
| 3 | Current year's credit: enter the smaller of line 1c or line 2. If you are married filing a separate return, enter one-half of the smaller of line 1c or line 2 | 3 | 100 | 00 |

Available Credit Carryover

| | (a) Taxable Year from which you are carrying the credit | (b) Original Credit Amount | (c) Amount Previously Used | (d) Available Carryover: Subtract column (c) from column (b). |
|---|--|-------------------------------|-------------------------------|---|
| 4 | 1999 | \$ | \$ | \$ |
| 5 | 2000 | \$ | \$ | \$ |
| 6 | 2001 | \$ | \$ | \$ |
| 7 | 2002 | \$ | \$ | \$ |
| 8 | 2003 | \$ | \$ | \$ |
| 9 | TOTAL AVAILABLE CARRYOVER: | | | \$ |

Total Available Credit

| | | | | |
|----|--|----|-----|----|
| 10 | Current year's credit: enter the amount from line 3 | 10 | 100 | 00 |
| 11 | Available credit carryover from line 9, column (d) | 11 | | 00 |
| 12 | Total available credit. Add line 10 and line 11. Enter the total here and see the instructions | 12 | 100 | 00 |

For taxable year beginning _____, and ending _____,

Attach to your return

| | |
|--|--|
| Name(s) as shown on Forms 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X, or 165 | Social security number or employer identification number |
| TEST T & ISABEL H LIVINGWATERS | 400-00-7529 |

Part I Schedule of Equipment and Calculation of Current Taxable Year's Credit

If additional space is needed, attach a separate schedule.

| | (a) Date property placed in service | (b) Description | (c) Total cost of property used to reduce agricultural pollution |
|----|--|-----------------------------|---|
| 1 | 03-10-2004 | POLLUTION CONTROL EQUIPMENT | 10,000 00 |
| 2 | | | 00 |
| 3 | | | 00 |
| 4 | | | 00 |
| 5 | | | 00 |
| 6 | | | 00 |
| 7 | | | 00 |
| 8 | | | 00 |
| 9 | | | 00 |
| 10 | | | 00 |

| | | | | |
|----|--|----|--------|----|
| 11 | Total - add lines 1 through 10 in column (c) | 11 | 10,000 | 00 |
| 12 | Total from continuation sheet if applicable | 12 | | 00 |
| 13 | Total cost of agricultural pollution control equipment - add lines 11 and 12 | 13 | 10,000 | 00 |
| 14 | Tentative credit for current taxable year - multiply line 13 by 25% (.25) | 14 | 2,500 | 00 |
| 15 | Maximum credit allowed | 15 | 25,000 | 00 |
| 16 | Credit for current taxable year - enter the lesser of line 14 or line 15 | 16 | 2,500 | 00 |

A taxpayer who elects to claim a credit under ARS § 43-1081.01 or § 43-1170.01 shall reduce the basis for depreciation or amortization of costs of the agricultural pollution control equipment by the amount of the credit claimed.

Part II S Corporation Credit Election and Shareholder's Share of Credit

17 The S corporation has made an irrevocable election for the taxable year ending _____ to:

(CHECK ONLY ONE BOX)

☐ Claim the agricultural pollution control equipment credit as shown on Part I, line 16 (for the taxable year mentioned above);

OR

☐ Pass the agricultural pollution control equipment credit as shown on Part I, line 16 (for taxable year mentioned above) through to its shareholders.

| | | |
|-----------|-------|------|
| Signature | Title | Date |
|-----------|-------|------|

If passing the credit through to the shareholder, complete lines 18 through 20 separately for each shareholder. Furnish each shareholder with a copy of the completed Form 325.

18 Name of shareholder _____

19 Shareholder's TIN _____

20 Shareholder's share of the amount on Part I, line 16 _____

Part III Partner's Share of Credit

Complete lines 21 through 23 separately for each partner. Furnish each partner with a copy of the completed Form 325.

21 Name of partner

22 Partner's TIN

23 Partner's share of the amount on Part I, line 16

Part IV Available Credit Carryover

| | (a) | (b) | (c) | (d) |
|----|---|---------------------------|---------------------------|---|
| | Carryover credit from taxable year ending | Original credit amount | Amount previously used | Available carryover - Subtract column (c) from column (b) |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
| 28 | | | | |
| 29 | Total available carryover | | | |

Part V Total Available Credit

30 Current year's credit. Individuals, corporations, or S corporations - enter amount from Part I, line 16.
S corporation shareholders - enter the amount from Part II, line 20.
Partners of a partnership - enter amount from Part III, line 23

31 Available credit carryover - from Part IV, line 29, column (d)

32 Total available credit. Add line 30 and line 31. Enter total here and on Form 300, Part I, line 15 or Form 301, Part I, line 19

| | | |
|----|-------|----|
| 30 | 2,500 | 00 |
| 31 | | 00 |
| 32 | 2,500 | 00 |

For taxable year beginning _____, and ending _____

Attach to your return

| | |
|---|--|
| Name(s) as shown on Forms 120, 120A, 120S, 120X, 140, 140PY, 140NR, 140X, or 165 TEST T & ISABEL H LIVINGWATERS | Social security number or employer identification number 400-00-7529 |
|---|--|

Eligibility Questions

A Did the Arizona Department of Commerce determine that the training course(s) was (were) eligible for the tax credit?

Yes ☒ No ☐ If the answer to this question is no, you are not eligible for this tax credit.

B Did the Arizona Department of Commerce issue a certificate stating the amount of the allowable credit?

Yes ☒ No ☐ If the answer to this question is no, you are not eligible for this tax credit.

Part I Current Taxable Year's Credit

| | | |
|--|---|-----|
| 1 Amount of tax credit - from certificate issued by Arizona Department of Commerce | 1 | 400 |
|--|---|-----|

Part II S Corporation Credit Election and Shareholder's Share of Credit

2 The S corporation has made an irrevocable election for the taxable year ending _____ to:

(CHECK ONLY ONE BOX)

☐ Claim the employer credit for technology training as shown on Part I, line 1 (for the taxable year mentioned above);

OR

☐ Pass the employer credit for technology training as shown on Part I, line 1 (for taxable year mentioned above) through to its shareholders.

| | | |
|-----------------|-------------|------------|
| Signature _____ | Title _____ | Date _____ |
|-----------------|-------------|------------|

If passing the credit through to the shareholder, complete lines 3 through 5 separately for each shareholder. Furnish each shareholder with a copy of the completed Form 329.

| |
|---|
| 3 Name of shareholder _____ |
| 4 Shareholder's TIN _____ |
| 5 Shareholder's share of the amount on Part I, line 1 _____ |

Part III Partner's Share of Credit

Complete lines 6 through 8 separately for each partner. Furnish each partner with a copy of the completed Form 329.

| |
|---|
| 6 Name of partner _____ |
| 7 Partner's TIN _____ |
| 8 Partner's share of the amount on Part I, line 1 _____ |

Part IV Total Available Credit

| | | |
|--|---|-----|
| 9 Current taxable year's credit. Individuals, corporations, or S corporations - enter the amount from Part I, line 1. S corporation shareholders - enter the amount from Part II, line 5. Partners of a partnership - enter the amount from Part III, line 8. Enter the total here and on Form 120, line 25; or Form 120A, line 17; or Form 120S, line 21; or Form 120X, line 25; or Form 140, line 37; or Form 140PY, line 39; or Form 140NR, line 37; or Form 140X, line 40 | 9 | 400 |
|--|---|-----|

00 - 561332 - 07529 - 5

FOR DOR USE ONLY. DO NOT WRITE OR STAPLE IN THIS SPACE.

**ARIZONA FORM
AZ-8453****Arizona Individual Income Tax Declaration
for Electronic Filing****2004**

For the year January 1 through December 31, 2004.

PLEASE PRINT OR TYPE.

| | | | |
|---|-----------------------|-----------------------------|--|
| YOUR FIRST NAME AND INITIAL TEST T LIVINGWATERS | | LAST NAME | YOUR SOCIAL SECURITY NO. 400-00-7529 |
| IF A JOINT RETURN, SPOUSE'S FIRST NAME AND INITIAL ISABEL H LIVINGWATERS | | LAST NAME | SPOUSE'S SOCIAL SECURITY NO. 400-00-7567 |
| PRESENT HOME ADDRESS - NUMBER AND STREET, RURAL ROUTE, APT. NO. 341 RONALD RD | | TELEPHONE NUMBER (optional) | |
| CITY, TOWN OR POST OFFICE HULL, IL | STATE 62343 | ZIP CODE | |

PART I - TAX RETURN INFORMATION (whole dollars only)

| | | | | |
|----------|---|----------|---------------|-----------|
| 1 | Adjusted Gross Income (e.g. Form 140, line 17. See instructions for others.) | 1 | 14,877 | 00 |
| 2 | Balance Of Tax (e.g. Form 140, line 31. See instructions for others.) | 2 | | 00 |
| 3 | Arizona Income Tax Withheld (e.g. Form 140, line 32. See instructions for others.) | 3 | | 00 |
| 4 | Refund (e.g. Form 140, line 55. See instructions for others.) | 4 | 400 | 00 |
| 5 | Amount You Owe (e.g. Form 140, line 56. See instructions for others.) | 5 | | 00 |

PART II - DECLARATION OF TAXPAYER -Sign only after completing Part I

- 6a** ☐ I consent that my refund be directly deposited as designated in the electronic portion of my 2004 Arizona individual income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- 6b** ☒ I do not want direct deposit of my refund **or** I am not receiving a refund.
- 6c** ☐ I authorize the Arizona Department of Revenue (DOR) and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Arizona taxes owed on this return. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If I have filed a balance due return, I understand that if DOR does not receive full and timely payment of my tax liability by April 15, 2005, I will remain liable for the tax liability and all applicable interest and penalties. When electronically filing my federal and state tax returns, I understand that if there is an error on my federal return, the electronic portion of my state return will also be rejected.

Under penalties of perjury, I declare that the information I have given my Electronic Return Preparer (ERP) or On-Line Service Provider (OLSP) and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2004 Arizona income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent to my ERP or OLSP sending my return and accompanying schedules and statements to DOR, and I consent to my ERP or OLSP sending such information to DOR through a transmitter. I consent to DOR sending my ERP, OLSP and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the transmission of my return is accepted, and, if the return is rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize DOR to disclose to my ERP, OLSP and/or transmitter the reason(s) for the delay, or when the refund was sent. If DOR contacts my ERP for a copy of my return, any attachments or schedules to my return, and/or this executed Form AZ-8453, I authorize my ERP to release copies of the requested documents to DOR.

| | | | | | | |
|-----------|----------------|------------|------|---|------------|------|
| Sign Here | YOUR SIGNATURE | 11-11-2004 | DATE | SPOUSE'S SIGNATURE (If joint return, both must sign.) | 11-11-2004 | DATE |
|-----------|----------------|------------|------|---|------------|------|

PART III - DECLARATION OF ELECTRONIC RETURN PREPARER (ERP) AND PAID PREPARER (See instructions)

I declare that I have reviewed the above taxpayer's return and that the entries on Form AZ-8453 are complete and correct to the best of my knowledge. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the Arizona Department of Revenue a copy of this Form AZ-8453. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

| | | | | | | |
|--------------|---|----------------------------|------|---|---|--------------------------|
| ERP Use Only | SIGNATURE OF ERP | 11-11-2004 | DATE | CHECK IF PAID PREPARER <input type="checkbox"/> | CHECK IF SELF-EMPLOYED <input type="checkbox"/> | YOUR SOCIAL SECURITY NO. |
| | DRAKE SOFTWARE | | | | | 56-1494243 |
| | FIRM'S NAME (or yours if self-employed) | 235 E PALMER STREET | | | | EIN |
| | FIRM'S ADDRESS (include zip code) | FRANKLIN, NC 28734 | | | | 8285248020 |
| | | | | | | TELEPHONE NUMBER |

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

| | | | | | |
|--------------------------|---|------------|------|---|--------------------------|
| Paid Preparer's Use Only | PREPARER'S SIGNATURE | 11-11-2004 | DATE | CHECK IF SELF-EMPLOYED <input type="checkbox"/> | YOUR SOCIAL SECURITY NO. |
| | FIRM'S NAME (or yours if self-employed) | | | | EIN |
| | FIRM'S ADDRESS (include zip code) | | | | TELEPHONE NUMBER |

*****KEEP FOR YOUR RECORDS*****

Line 27 and 28 - Clean Elections Fund Tax Reduction Worksheet

You may designate \$5 of your tax go to the Clean Elections Fund and may also reduce your tax by up to \$5. If you are married filing a joint return, both you and your spouse may make this designation and also reduce your tax by up to \$10.

NOTE: Amounts designated to the Clean Elections Fund here do not qualify for the credit on line 32.

1. Enter the amount of tax from Form
140NR, page 1, line 26. 1. 100
2. If you checked box 271, enter \$5. If
a joint return and your spouse also
checked box 272, enter \$10. 2. 10
3. Balance of tax eligible for tax reduction.
Subtract line 2 from line 1. If less than
zero, enter zero "0". 3. 90
4. If you checked box 271, enter \$5. If
a joint return and your spouse also
checked box 272, enter \$10. 4. 10
5. Tax reduction. Enter the lesser of line
3 or line 4. Also enter this amount on
Form 140NR, page 1, line 28. 5. 10